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| Citizen Input on Property Tax Debt |
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| Annual Budget Process | | Petition/Remonstrance Process | | Objecting Petition Process | |
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| <p align="center">Notice (Advertisement) by Local Taxing Unit</p> | | | | | |
| <p>Each Taxing Unit must advertise a 10 day notice of the date and time of a public hearing on the annual budget, which includes any property tax levy to pay debt service. IC 6-1.1-17-3</p> | | <p>Each Taxing Unit wishing to issue property tax supported debt or leases must advertise the intent to issue debt. IC 6-1.1-17-3</p> | | <p>Each Taxing Unit wishing to issue property tax supported debt or leases must advertise the intent to issue debt. IC 6-1.1-17-3</p> | |
| <p align="center">Direct Citizen Input</p> | | | | | |
| <p>At the annual budget hearing citizens may be heard on all matters regarding the budget, including debt service. Citizens may wish to question what portion of the debt service amount will be paid from property taxes versus other revenues available to the unit. IC 6-1.1-29.5-8 & IC 6-1.1-17-3</p> | | <p>CITIZEN ACTION MUST OCCUR WITHIN 30 DAYS</p> <p>At the Public Hearing, citizens have the right to be heard regarding the project and financing. In addition, citizens may initiate the Petition/Remonstrance Process through an initial petition process within 30 days. This process applies only to Controlled Projects. A project is not controlled if one of the following conditions are met:</p> <ol style="list-style-type: none"> 1. If the debt service on the financing is planned to be paid for with revenues other than property taxes (this is most common with municipal utilities, tax increment financing, county option income tax financing or economic development income tax financing). 2. If the project to be financed is less than \$2 million. 3. If the debt issue is a refinancing for savings. 4. If the project is required by a court order or federal mandate. | | <p>CITIZEN ACTION MUST OCCUR WITHIN 15 DAYS</p> <p>Ten (10) or more local taxpayers may file a petition to object to the issuance of the debt with the county auditor. The objecting petition must be filed within 15 days of the publication of intent to issue bonds. The petition must state why the project is unnecessary or excessive. The DLGF will hold a public hearing in the county on the project. This public hearing is advertised and the DLGF will mail notice to the first 10 taxpayers listed on the petition.</p> <p>Note: This process is separate from the petition/remonstrance process.</p> | |
| <p align="center">Initial Petition Process</p> <p>100 owners of real property or registered voters (or 5% of voters if less) in that governmental unit may petition against the issuance of the debt. Note that this first petition process merely begins the petition/remonstrance process, it cannot stop a project. If the first step is passed, the local unit may abandon the project or it may advertise that the project is subject to the petition/remonstrance process. If the project is advertised as subject to the petition/remonstrance process, citizens may petition for or remonstrate against the proposed project. IC 6-1.1-20-3.1</p> | | | | | |
| <p align="center">Petition/Remonstrance Process</p> <p>Only owners of real property or registered voters in that governmental unit may petition for or remonstrate against the issuance of the debt. If more valid signatures remonstrating than valid signatures petitioning are verified by the county auditor (for real property owners) or by the county voter registration office (for registered voters), are received within 60 days of the date of the petition/remonstrance publication, the project is stopped for at least one year. If more valid petition signatures are received than remonstrance signatures, the debt issuance is able to go forward. IC 6-1.1-20-3.2</p> <p align="center">CITIZEN ACTION MUST OCCUR WITHIN 60 DAYS</p> | | | | | |
| <p>The requirements of both the initial petition and the petition/remonstrance process are specific, as identified below, and must be strictly followed. The petition and remonstrance forms are available from the county voter registration office. If you do not know where the county voter registration office is, contact the county clerk's office.</p> <ul style="list-style-type: none"> • Each person carrying a petition or remonstrance must either be a real property owner or a registered voter. • Each person carrying a petition or remonstrance must sign a copy of a petition or remonstrance (but not every copy). • Each person carrying a petition or remonstrance must sign and swear before a notary that they personally witnessed every signature on the petition or remonstrance that they carried. In other words, persons carrying a petition or remonstrance may not take turns gathering signatures on the same petition or remonstrance form. • Each person signing the petition or remonstrance must indicate whether they are a real property owner or a registered voter and the address where they pay real property taxes or are registered to vote. <p>The initial petitions cannot be reused in the final petition/remonstrance process. IC 6-1.1-20-3.2</p> | | | | | |